Financial Desk Reviews (FDR)

Also known as Financial Reconciliations

First things first:



- ✓ Do not email desk review documents
- ✓ Do not send large excel spreadsheets
- ✓ If you allocate costs, show us how they are allocated across all funding sources;
- ✓ If you claim indirect costs, we need to know the rate and how they are allocated across all funding sources;
- ✓ Identify staff names and titles as they are listed in the budget



TIME & EFFORT LOGS



Also known as time tracking record/report...

Federal requirement to show "actual hours" worked under each funding source;

Any employee who is paid using multiple funding sources

If an employee is supposed to be billing hours as MATCH, you may need to coach them as to how to fill out the time and effort log, be sure the activities worked as MATCH are VOCA eligible

DON'T OVER THINK IT!

Wages and MATCH

Proof of paid wages;

MATCH - volunteer time - VOCA requirement;

Volunteer time should be documented

SAMPLE TIME and EFFORT LOG

EMPLOYEE NAME:

TITLE:

Sexual Assault Advocate

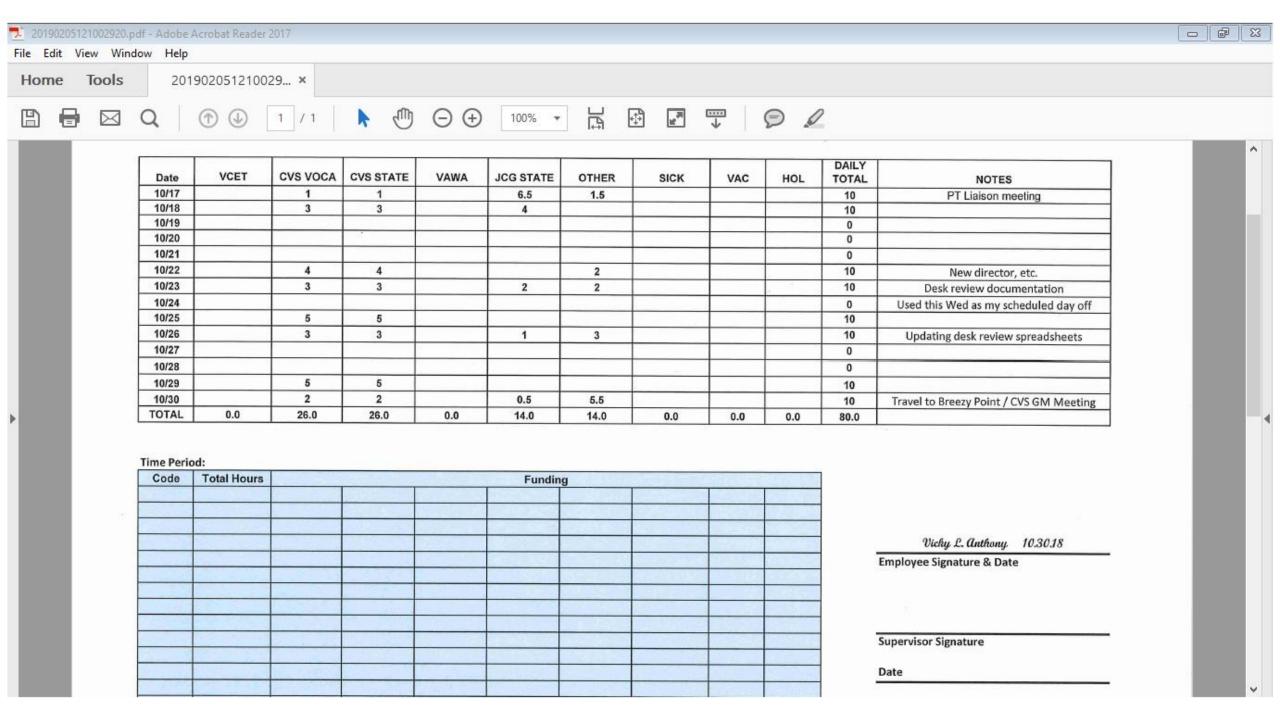
PAY PERIOD: December 30, 2017 - January 12, 2018

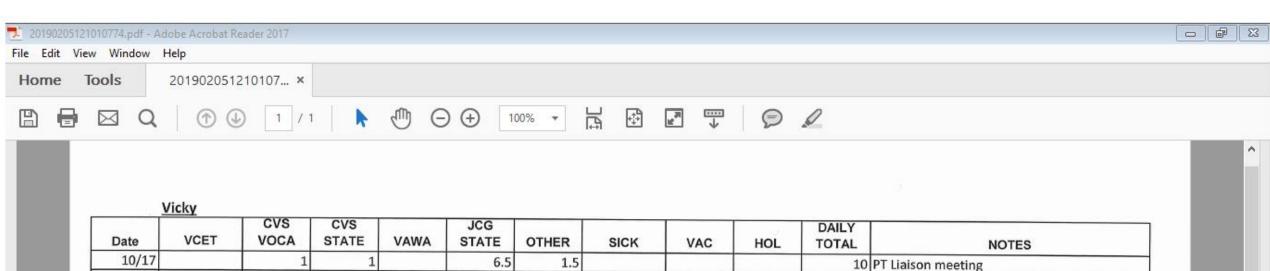
PAY PERIOD:			December 30, 2	2017 - January 12, 2018									
		HOURS WORKED							LI	EAVE USED			
					NON OJP FUND	ING / MATCH							
	Date	VOCA Direct Services	STATE	MATCH (must be VOCA eligible) Specify the funding source	ABC Inc.	XYZ Inc.	M & M Inc.	TOTAL	VAC	SICK	HOL.	OTHER	NOTES
SUN	12/30												
MON	12/31	3	3	2									
TUE	1/1	4	3	4	1								
WED	1/2	3		2									
THUR	1/3	6	3										
FRI	1/4	3			3								
SAT	1/5												
Weekly Tot	tal	19.00	9.00	8.00	4.00			40.00	0.00	0.00	0.00	0.00	
SUN	1/6												
MON	1/7	3	4	1									
TUE	1/8	4	2	1									
WED	1/9	2	3	2	1								
THUR	1/10	3	3	2	1								
FRI	1/11	4	4										
SAT	1/12												
Weekly Tot	tal	16.00	16.00	6.00	2.00			40.00	0.00	0.00	0.00	0.00	
TOTALS		35.00	25.00	14.00	6.00			80.00	0.00	0.00	0.00	0.00	

Emp	ployee
	Date
Supervisor	
	Date

USAGE OF BENEFITS

HOL	VAC	SICK	OTHER
	24	108	
	0	0	
	8	4	
	32	112	
	HOL	24	24 108 0 0 8 4



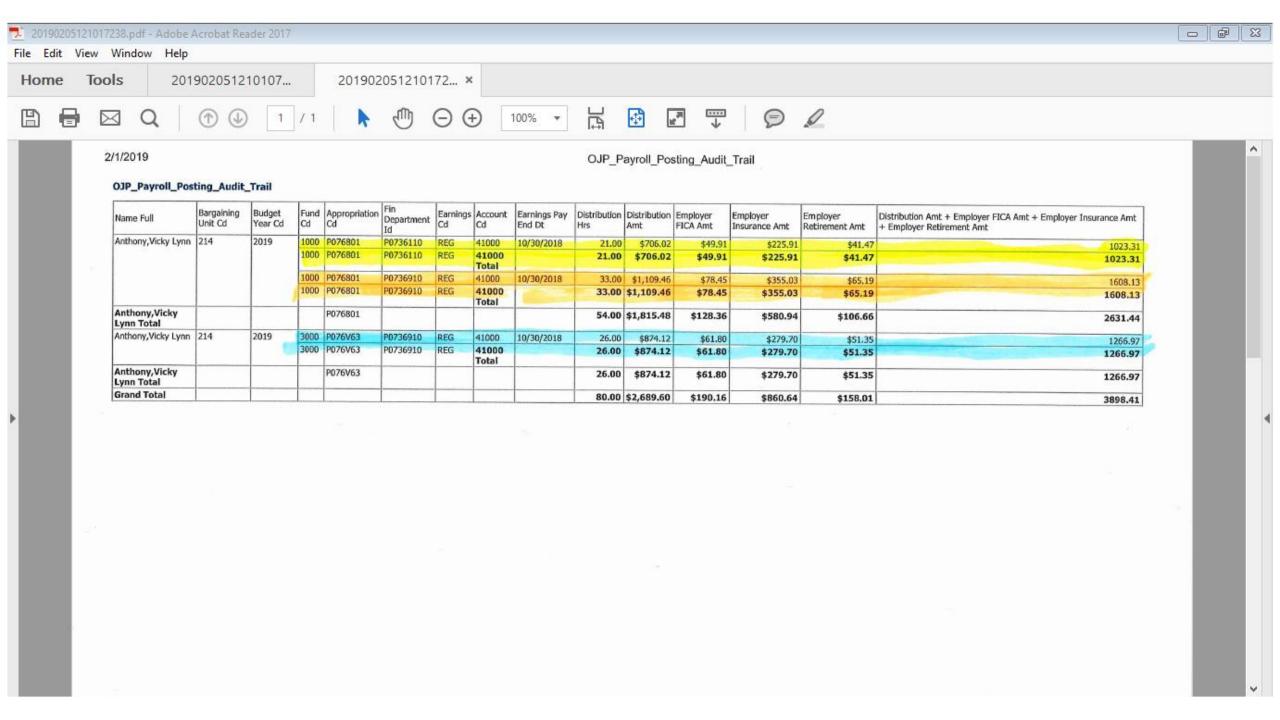


Date	VCET	VOCA	CVS STATE	VAWA	JCG STATE	OTHER	SICK	VAC	HOL	DAILY TOTAL	NOTES
10/17		1	1		6.5	1.5				10	PT Liaison meeting
10/18		3	3		4					10	
10/19										0	
10/20										0	
10/21										0	
10/22		4	4	17		2				10	New director, etc.
10/23		3	3		2	2					Desk review documentation
10/24											Used this Wed as my scheduled day off
10/25		5	5							10	-
10/26		3	3		1	3					Updating desk review spreadsheets
10/27										0	S seemed
10/28										0	
10/29		5	5							10	
10/30		2	2		0.5	5.5					Travel to Breezy Point / CVS GM Meeting
TOTAL	0.0	26.0	26.0	0.0	14.0	14.0	0.0	0.0	0.0	80.0	the state of the s

ime Peri	od:		
Code	Total Hours	Funding	
REG	26.00	3000-P0736910-P076V63-P0760VOCAFFY16-ADM6	С
REG	33.00	1000-P0736910-P076801	D, half of (
REG	21.00	1000-P0736110-P076801	F, half of G
	90.00		

Jamipa & Schole

Supervisor Signature



Which brings us to...



 Taxes and fringe costs must be billed to the grant proportionately to how wages are billed.

QuickBooks and SAGE software

• I have created a worksheet to help with this process...

TAX AND FRINGE BENEFIT BREAKDOWN

Instructions: At the end of each pay period, fill in the number of hours worked under each funding source recorded on your time tracking log. Fill in the hourly rate. Adjust retirement/pension, health/dental, etc. rates as necessary per employee. The formulas will show you the amounts to be billed to the grant.

Name: Sarah Smith	Title: Sexual Assault Advocate			Time Period of Financia	I Desk Review	: January 1 thru	u March 31, 2	2018				
					TAX Al	ND FRINGE AM	OUNTS BIL	LLED TO VOCA	BASED ON	ACTUAL HOURS WORK	ŒD	
				FICA/Medicare	7.65%	Retirement/	Pension (Health/De	ntal Ins.	Long-Term Care Ins.		Other?
Dates Included in Pay Period	Total VOCA Hours Worked	Hourly Rate	Percentage of VOCA Hours Worked: # of hrs per pay period (35) ÷ total # of hrs billed (80)	Hours x Hourly Rate (35 hrs x \$13.50)	Dollar Amount	Amount of P Retirement Pai Perior (\$58.45 x 4	id this Pay d	Amount of Dental Insur this Pay (\$25.00 x	rance Paid Period	Amount of LTC Insuran Paid this Pay Period (\$12.00 x 43.8%)		
12/30/17 - 1/12/18	35.0	\$13.50	43.8%	\$472.50	\$36.15		\$25.57		\$10.94	\$.	5.25	
TOTALS	35.0		43.8%	\$472.50	\$36.15		\$25.57		\$10.94	Ś	5.25	
1017125	5570		151070	\$172.00	φ50/15		\$25.57		Ψ10//1	Ψ.	,,,,,,	
					TAYAN	ID EDINGE AMO	NINTS BIL	I ED TO STAT	F RASED ON	ACTUAL HOURS WOR	ZED	
				FICA/Medicare		Retirement/		Health/De		Long-Term Care Ins.		Other?
Dates Included in Pay Period	Total STATE Hours Worked	Hourly Rate	Percentage of STATE Hours Worked: # of hrs per pay period (25) ÷ total # of hrs billed (80)	Hours x Hourly Rate (25 hrs x \$13.50)	Dollar Amount	Amount of P Retirement Pai Perior (\$58.45 x 3	id this Pay d	Amount of Dental Insur this Pay (\$25.00 x	Health & rance Paid Period	Amount of LTC Insuran Paid this Pay Period (\$12.00 x 31.3%)		
12/30/17 - 1/12/18	25.0	\$13.50	31.3%	\$337.50	\$25.82		\$18.27		\$7.81	\$.	3.75	
TOTALS	25.0		31.3%	\$337.50	\$25.82		\$18.27		\$7.81	ć	3.75	
TOTALS	23.0		31.3 //	\$337.30	\$25.02		\$10.27		\$7.01	Ţ.	,,,,	
					TAYAN	D FRINCE AMO	HINTS BILL	I ED TO MATO	H BASED OF	N ACTUAL HOURS WOR	KED	
				FICA/Medicare			Retirement/Pension Health/Dental Ins. Long-Term Care Ins.			ILLD	Other?	
Dates Included in Pay Period	Total MATCH Hours Worked	Hourly Rate	Percentage of MATCH Hours Worked: # of hrs per pay period (14) ÷ total # of hrs billed (80)	Hours x Hourly Rate (14 hrs x \$13.50)	Dollar Amount	Amount of P Retirement Pai Perio (\$58.45 x 1	id this Pay d	Amount of Dental Insur this Pay (\$25.00 x	ance Paid Period	Amount of LTC Insuran Paid this Pay Period (\$12.00 x 17.5%)		
12/30/17 - 1/12/18	14.0	\$13.50	17.5%	\$189.00	\$14.46		\$10.23		\$4.38	\$.	2.10	
		-										
TOTALS	14.0		17.5%	\$189.00	\$14.46		\$10.23		\$4.38	\$.	2.10	
						TAX AND FRIN	IGE AMOUI	NTS BILLED T	O NON OJP	FUNDING SOURCES		
				FICA/Medicare	7.65%	Retirement/	Pension (Health/De	ntal Ins.	Long-Term Care Ins.		Other?
Dates Included in Pay Period	Total NON OJP FUNDING Hours Worked	Hourly Rate	Percentage of NON OJP Hours Worked: # of hrs per pay period (6) ÷ total # of hrs billed (80)	Hours x Hourly Rate (6 hrs x \$13.50)	Dollar Amount	Amount of P Retirement Pai Perio (\$58.45 x 2	id this Pay d	Amount of Dental Insur this Pay (\$25.00 x	rance Paid Period	Amount of LTC Insurar Paid this Pay Period (\$12.00 x 7.5%)		
12/30/17 - 1/12/18	6.0	\$13.50	7.5%	\$81.00	\$6.20		\$4.38		\$1.88	\$	0.90	
		-										
TOTALS	6.0		7.5%	\$81.00	\$6.20		\$4.38		\$1.88	¢	0.90	
TOTALS	0.0		7.570	φ 01.00	90.20		\$1.50		\$1.00	, , , , , , , , , , , , , , , , , , ,		
TOTALS	80.0		100.0%									
IUIALS	80.0		100.0%									

Wage, tax and fringe documentation:

- Time and effort logs and timesheets need approval
- Proof of payroll tax payments
- Fringe benefit source docs
- If you have difficulty getting the proper source docs, work with me for a solution

Office and Program Expenses

➤ Invoices should be marked with an approval for payment (initials & date)

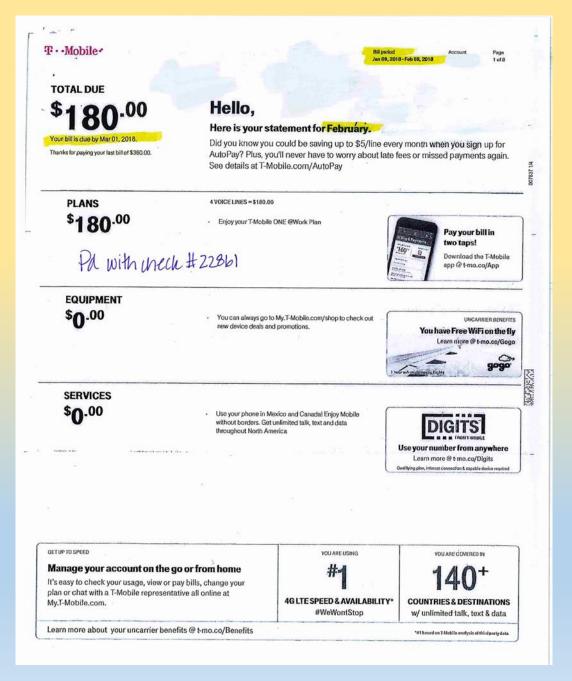
➤ Invoices should show form of payment;

➤ Attach proof of payment;

Purchase via check or EFT:

When sending in documentation for transactions, please have the invoice, copy of the check stub <u>or</u> the page from the bank statement that lists this transaction stapled together. Here is a sample of what we are looking for:

Invoice should show what was purchased, the amount, and when purchase was made. Also, indicate how this invoice was paid (ACH or Check #) and date the payment was made.



Sample of Bank Statement Page Attached:

On the bank statement page the date, check and payment amount should be highlighted.



PO Box 1000 Lake Elmo, MN 55042-1000

Last statement: February 28, 2018 This statement: March 31, 2018 Total days in statement period: 31

Page 1 of 6

Direct inquiries to: Your Local Branch or, 800-908-Bank (2265)

Bremer Bank National Association 372 St Peter St St Paul MN 55102

Community Business Checking

Account number Low balance Average balance Avg collected balance Beginning balance Total additions Total subtractions Ending balance

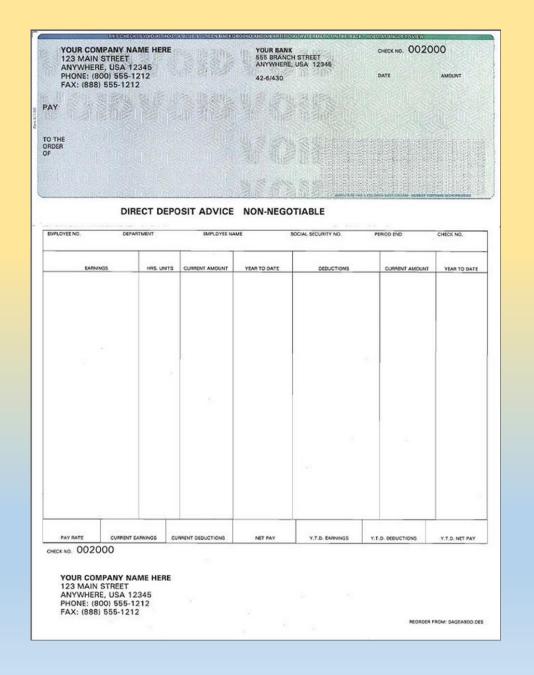
CHECKS

 Number
 Date
 Amount
 Number
 Date
 Amount

 22861
 03-12
 180.00

Check and/or Check Stub

If you send in a copy of the check stub, you do *not* need to include a copy of the check



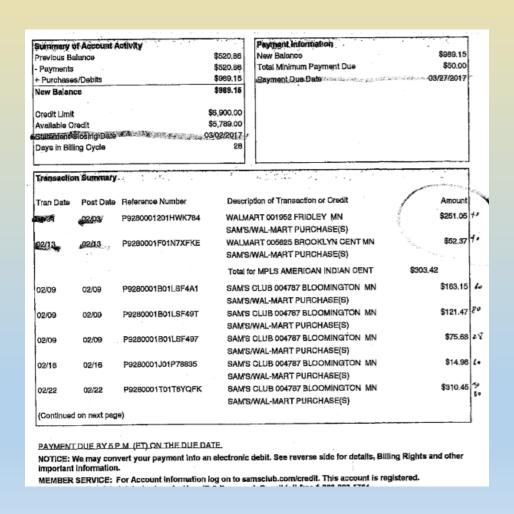
Office and Program Expenses cont.

➤ If paid using credit card, copy of the statement AND proof of CC payment must be attached;

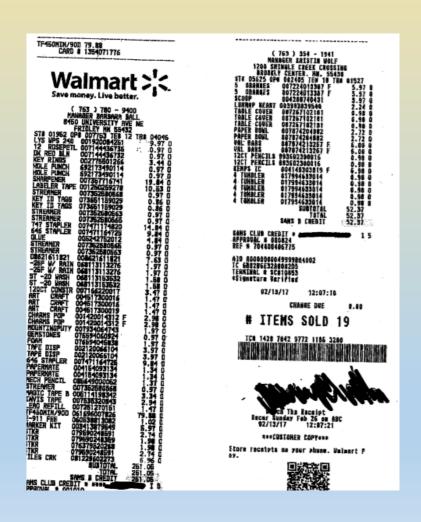
>BLACK OUT ALL FULL/COMPLETE CREDIT CARD NUMBERS

➤ If paid with several funding sources, should be clearly stated

For purchases made with a credit or debit card – the statement alone is NOT an acceptable supporting document



The point-of-sale receipt alone is NOT an acceptable supporting document



And the bank statement alone is NOT an acceptable supporting document

Check	Date	Ref Number	Amount
63520*	Mar 1	8655906463	100.00
63521	Mar 2	8956226303	80.59
63524*	Mar 2	8952145450	100.00
63525	Mar 8	8655589957	300.00
63527*	Mar 2	8956226302	93,00
63528	Mar 2	8953437037	71.57
63530*	Mar 15	8653014710	6B.48
63531	Mar 7	8351680623	194.20
63532	Mar 10	9251994492	10.00
63533	Mar 8	8650295839	45.00
63534	Mar 3	9254237299	60.00
3535	Mar 6	8057900799	405.47
33536	Mar 9	8953090179	405.47
3537	Mar 9	8953300663	115.96
3538	Mar 8	8652469175	425.00
53539	Mar 8	8656559661	5,000.00
63540	Mar 13	8052693654	39.45
3541	Mar 8	8656564380	189.00
33542	Mar 9	8952996320	126.17
33543	Mar 8	8656249703	300.00
3544	Mar 8	8656562604	95.92
3545	Mar 13	8055287597	989.15
3546	Mar 9	8953085937	12,777.05
3547	Mar 27	8050833455	142.34
3548	Mar 10	9255993157	75.00
3549	Mar 14	8351658880	202,50
3551*	Mar 13	8052493863	188.69
3552	Mar 9	8955995541	29,16
3554*	Mar 15	8655125003	300.00
3555	Mar 16	8955336707	37.85
3556	Mar 16	8955336708	175.00
3557	Mar 27	8052317488	100.00
3560*	Mar 21	8358478809	50.00

Statement + Point of Sales Receipts + Proof of Payment = Perfect Supporting Documentation

Summary of Account Activity	
Previous Balance	\$520,86
- Payments	\$520.88
+ Purchases/Debits	\$969.15
New Balance	\$989.15
Credit Limit	\$8,900.00
Available Credit	\$5,789.00
Statement Glosing Date	03/02/2017
Days in Billing Cycle	28

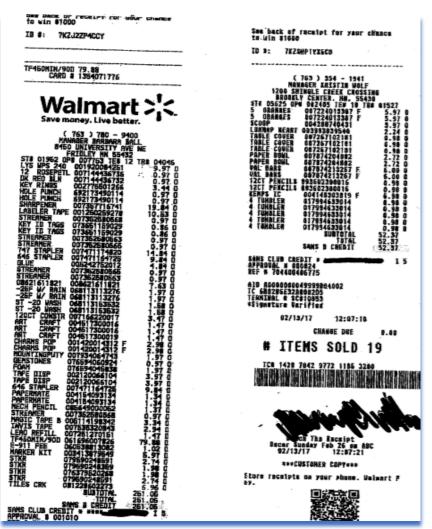
Payment Information	
New Balance	\$989.15
Total Minimum Payment Due	\$50.00
Rayment Due Date	03/27/2017

Tran Date	Post Date	Reference Number	Description of Transaction or Credit	Amount
BIJN 3T	.02/03/	P9280001201HWK784	WALMART 001952 FRIDLEY MN	\$251.05
	4		SAM'S/WAL-MART PURCHASE(S)	τ
02/13	02/13	P9280001F01N7XFKE	WALMART 005625 BROOKLYN CENT MN	\$52.37
nat/	11		SAM'S/WAL-MART PURCHASE(S)	"·~
			Total for MPLS AMERICAN INDIAN CENT	\$303,42
02/09	02/09	P9280001B01LSF4A1	SAM'S CLUB 004787 BLOOMINGTON MN	\$163.15
			SAM'S/WAL-MART PURCHASE(S)	
02/09	02/09	P9280001B01LSF49T	SAM'S CLUB 004787 BLOOMINGTON MN	\$121.47
			SAM'S/WAL-MART PURCHASE(S)	
02/09	02/09	P9280001B01L8F497	SAM'S CLUB 004787 BLOOMINGTON MN	\$75.68
			SAM'S/WAL-MART PURCHASE(S)	
02/16	02/16	P9280001J01P78835	SAM'S CLUB 004787 BLOOMINGTON MN	\$14.98
			SAM'S/WAL-MART PURCHASE(S)	
02/22	02/22	P9280001T01T6YQFK	SAM'S CLUB 004787 BLOOMINGTON MIN	\$310.45
			SAM'S/WAL-MART PURCHASE(S)	

PAYMENT DUE BY 5 P.M. (ET) ON THE DUE DATE.

NOTICE: We may convert your payment into an electronic debit. See reverse side for details, Billing Rights and other important information.

MEMBER SERVICE: For Account Information log on to samsclub.com/credit. This account is registered.



GOLD B	USINESS	CHECKING	
U.S. Bank Nat	ional Association	* a se most of a mar. * # *	
Checks P	resented Co	nventionally (continu	ied)
Check	Date	Ref Number	Amount
63520*	Mar 1	8655906463	100.00
63521	Mar 2	8956226303	80.59
63524*	Mar 2	8952145450	100.00
63525	Mar 8	8655589957	300.00
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3548	Mar 10	9255993157	75.00
3549	Mar 14	8351658880	202,50
33551*	Mar 13	8052493863	188.69
3552	Mar 9	8955995541	29,16
3554*	Mar 15	8655125003	300.00
3555	Mar 16	8955336707	37.85
3556	Mar 16	8955336708	175.00
3557	Mar 27	8052317488	100.00
3560*	Mar 21	8358478809	50.00
33561	Mar 15	8655011863	300.00

STATE AND LOCAL SALES TAX

 Non profits are exempt from paying state and local sales tax, as well as property taxes

This includes utility bills such as Comcast, AT&T, etc.

You can also go to <u>www.revenue.state.mn.us</u> for a lot more information

TRAVEL AND TRAINING:

• Reference our most current Commissioner's Travel Plan

• If you want to reimburse at higher rates, you can, just don't bill us;

The reason we ask for conference agendas

DIRECT CLIENT ASSISTANCE:

BE SURE TO BLACK OUT VICTIM INFORMATION

 Gas card, grocery cards, etc. (care cards) – bill us when distributed

 So remember, don't make a large purchase of these "care cards" near the end of your grant period

TOP FINDINGS FROM DESK REVIEWS:

- No time tracking not billing actual hours worked;
- Lack of source documents;
- Personnel billed to the grant that are not listed in the approved budget;
- Expenditures outside of the grant period;

TOP FINDINGS cont.:

Billing for bulk "care card" purchases;

• Expenditures billed 100% to one funding source that should be allocated across all funding sources;

• Payments of sales tax, late fees and penalties

WHEN ALL IS SAID AND DONE:

- You will receive a final conclusion letter no matter what the conclusion;
- I include any documentation that may be helpful in correcting any processes that may need attention;
- When unallowable costs are discovered and funds are owed back to OJP; we will ask you to work with your GM to make adjustments on your next FSR rather than sending funds back.

IN CLOSING:

You can request an extension of the desk review deadline

 Deadlines are going to start being enforced – keep in touch!

QUESTIONS? COMMENTS?

